

## EXEMPTION CLAUSE'S AND ALLOWANCES FY 2011

- CLAUSE 17D – WIDOWS OR WIDOWERS
- MINOR CHILDREN ONE PARENT DECEASED
  - OVER 70 YEARS OF AGE
  - EXEMPTION IS \$252.58
  - ESTATE CANNOT EXCEED \$55,776.00
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- CLAUSE 22 - VETERAN SERVICE CONNECTED DISABLILITY 10%
- PURPLE HEART
  - GOLD STAR MOTHERS OR FATHERS
  - SURVIVING SPOUSES
  - EXEMPTION IS \$400.00 PLUS
- CLAUSE 37A - BLIND PERSONS
- PROOF OF BLINDNESS CERTIFICATE FROM COMMISSION
  - FOR THE BLIND
  - ANNUALLY
  - EXEMPTION IS \$500.00
- CLAUSE 41A - TAX DEFERRAL
- MAY DELAY PAYMENT OF TAXES UNTIL DEATH OR SALE
  - MUST HAVE WRITTEN AGREEMENT
  - RECORDED DEED & MORTGAGEES MUST AGREE
  - MUST BE 65 YEARS OLD AS OF JULY 1 (OF FISCAL YEAR)
  - OWN PROPERTY AS OF JULY 1
  - MUST HAVE OWNED & DOMICILED IN MA FOR 5 YRS
  - GROSS RECEIPTS CANNOT EXCEED \$20,000.00
  - DEFERRED PAYMENT AT 8% INTEREST
  - NOT TO EXCEED 50% OF THE VALUE OF THE PROPERTY
- CLAUSE 41C - ELDERLY
- BE AGE 70 AS OF JULY 1 IN THE FISCAL YEAR FOR WHICH
  - THE ABATEMENT APPLIES
  - GROSS RECEIPTS OF \$18,126.00 SINGLE
  - WHOLE ESTATE OF \$39,042.00.00 SINGLE
  - GROSS RECEIPTS OF \$20,918.00 MARRIED
  - WHOLE ESTATE OF \$41,830.00 MARRIED
  
  - SOCIAL SECURITY DEDUCTION FOR FISCAL 2011
  - WORKER \$4,158.00
  - SPOUSE \$2,079.00
  - TOTAL \$6,237.00